

PREPARED BY: THE OFFICE OF THE CITY AUDITOR AND COMPTROLLER

REPORT #2

CITY OF SAN DIEGO
PARK DEVELOPMENT FEES (PDF)
APPROPRIATION, EXPENDITURE AND ENCUMBRANCE ANALYSIS
FROM INCEPTION THROUGH JUNE 30, 2006

PROJECT	CIP NO	PROJECT TO DATE APPROPRIATIONS AS OF 06/30/06	CUMULATIVE EXPENDITURES AS OF 06/30/05	EXPENDITURES FOR 7/1/05 THRU 06/30/06	ENCUMBERED BALANCE AS OF 06/30/06	UNENCUMBERED BALANCE AS OF 06/30/06
39082 MIRA MESA PK DEV FUND						
MADDOX PARK DEVELOPMENT	292610	155,608.33	155,608.33	0.00	0.00	0.00
HAGE NEIGHBORHOOD PARK #3 AQUIS. 106101	292920	200,000.00	200,000.00	0.00	0.00	0.00
WINTERWOOD LANE PARK	294230	2,600,000.00	2,600,000.00	0.00	0.00	0.00
WINTERWOOD LANE COMMUNITY PARK-DEVELOPMENT	297160	5,129.00	5,129.00	0.00	0.00	0.00
MIRA MESA COMM PARK - PLAY AREA	297720	22,000.00	22,000.00	0.00	0.00	0.00
HOURLASS FIELD PARK, LIGHTING CONTROLS	298300	15,343.79	15,343.79	0.00	0.00	0.00
TOTAL APPROPRIATIONS		2,998,081.12	2,998,081.12	0.00	0.00	0.00
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/06		0.00				
P-T-D ASSESSMENT REVENUE RECEIVED		2,393,743.13		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		606,161.09		53.25	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-2,998,081.12				
TOTAL UNEXPENDED BAL AT 06/30/06		1,823.10		53.25	NET REVENUES	
FUND BALANCE	1,823.10					
ENCUMBERED & UNENCUMBERED BALANCES	0.00					
REVENUE COLLECTED (7/1/01-06/30/06)		-264.53				
CASH BALANCE AT 1/1/89		-384,766.14		1,767.20	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/06 OR \$0		0.00		1,820.45	ENDING CASH BAL (= UNEXP BAL)	
39085 PENASQUITOS EAST-PK DEV FUND						
CANYONSIDE COMMUNITY PK ADDITIONAL	264194	131,699.00	131,699.00	0.00	0.00	0.00
HILLTOP COMM PARK DEV. PHASE 1	292821	344,500.00	344,500.00	0.00	0.00	-0.00
CANYONSIDE COMM. PARK REC. BLDG.	294102	1,126,555.78	1,126,555.78	0.00	0.00	0.00
RIDGEWOOD NEIGHBORHOOD PARK ACQ.	294130	587,778.50	587,778.50	0.00	0.00	0.00
CANYONSIDE COMMUNITY PARK - UPGRADE SPORT FIELD	294230	11,000.00	11,000.00	0.00	0.00	0.00
CANYONSIDE COMMUNITY PARK TENNIS COURT	294410	45,806.27	45,806.27	0.00	0.00	-0.00
RANCHO PENASQUITOS SKATE PARK	295160	75,000.00	75,000.00	0.00	0.00	-0.00
RIDGEWOOD NEIGHBORHOOD PARK DEV.	296570	322,657.29	322,657.29	0.00	0.00	0.00
CANYONSIDE COMMUNITY PK. TENNIS CT.	296900	7,408.37	7,408.37	0.00	0.00	0.00
ROLLING HILLS NEIGHBORHOOD PARK	297660	91,902.29	91,902.29	0.00	0.00	0.00
TWIN TRAILS NEIGHBORHOOD PARK-REQUI	297680	99,728.33	99,728.33	0.00	0.00	0.00
VIEWS WEST PARK LIGHTING	298320	46,527.59	46,527.59	0.00	0.00	0.00

CITY OF SAN DIEGO
PARK DEVELOPMENT FEES (PDF)
APPROPRIATION, EXPENDITURE AND ENCUMBRANCE ANALYSIS
FROM INCEPTION THROUGH JUNE 30, 2006

PROJECT	CIP NO	PROJECT TO DATE APPROPRIATIONS AS OF 06/30/06	CUMULATIVE EXPENDITURES AS OF 06/30/05	EXPENDITURES FOR 7/1/05 THRU 06/30/06	ENCUMBERED BALANCE AS OF 06/30/06	UNENCUMBERED BALANCE AS OF 06/30/06
TOTAL APPROPRIATIONS		2,890,563.42	2,890,563.42	0.00	0.00	0.00
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/06		0.00				
P-T-D ASSESSMENT REVENUE RECEIVED		1,955,083.67		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		1,131,515.87		5,724.51	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-2,890,563.42				
TOTAL UNEXPENDED BAL AT 06/30/06		196,036.12		5,724.51	NET REVENUES	
FUND BALANCE	196,036.12					
ENCUMBERED & UNENCUMBERED BALANCES	0.00					
REVENUE COLLECTED (7/1/01-06/30/06)		-34,053.07				
CASH BALANCE AT 1/1/89		-1,619,041.25		190,027.22	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/06 OR \$0		0.00		195,751.73	ENDING CASH BAL (= UNEXP BAL)	
39086 RANCHO BERNARDO-PK DEV FUND						
RANCHO BERNARDO COM. PARK-REC. BLDG	293493	1,736,236.00	1,736,236.00	0.00	-0.00	0.00
RANCHO BERNARDO COM. PARK SPORTFIELD LIGHTING	294760	188,149.82	188,149.82	0.00	0.00	-0.00
RANCHO BERNARDO COMMUNITY PARK	295750	2,019,781.96	2,019,781.96	0.00	0.00	0.00
RANCHO BERNARDO COMMUNITY PARK ACQUISITION	295980	50,000.00	50,000.00	-43,975.07	16,093.22	27,881.85
RANCHO BERNARDO COMM PARK CHILDREN'S PLAY AREA	298290	123,104.66	123,104.66	0.00	0.00	-0.00
TOTAL APPROPRIATIONS		4,117,272.44	4,117,272.44	-43,975.07	16,093.22	27,881.85
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/06		43,975.07				
P-T-D ASSESSMENT REVENUE RECEIVED		3,072,980.07		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		1,232,267.93		5,410.15	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-4,117,272.44				
TOTAL UNEXPENDED BAL AT 06/30/06		231,950.63		49,385.22	NET REVENUES	
FUND BALANCE	187,975.56					
ENCUMBERED & UNENCUMBERED BALANCES	43,975.07					
REVENUE COLLECTED (7/1/01-06/30/06)		-113,134.34				
CASH BALANCE AT 1/1/89		-2,366,593.59		182,374.68	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/06 OR \$0		0.00		231,759.90	ENDING CASH BAL (= UNEXP BAL)	
39093 TORREY HILLS PARK DEV FUND						
CARMEL VALLEY COMMUNITY PARK S - NEIGHBORHOOD PARK	297640	11,000.00	11,000.00	0.00	0.00	0.00

CITY OF SAN DIEGO
PARK DEVELOPMENT FEES (PDF)
APPROPRIATION, EXPENDITURE AND ENCUMBRANCE ANALYSIS
FROM INCEPTION THROUGH JUNE 30, 2006

PROJECT	CIP NO	PROJECT TO DATE APPROPRIATIONS AS OF 06/30/06	CUMULATIVE EXPENDITURES AS OF 06/30/05	EXPENDITURES FOR 7/1/05 THRU 06/30/06	ENCUMBERED BALANCE AS OF 06/30/06	UNENCUMBERED BALANCE AS OF 06/30/06
TOTAL APPROPRIATIONS		11,000.00	11,000.00	0.00	0.00	0.00
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/06		0.00				
P-T-D ASSESSMENT REVENUE RECEIVED		9,034.00		0.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		16,905.56		436.24	CURRENT INTEREST	
TRANSFER IN/OUT		0.00		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-11,000.00				
TOTAL UNEXPENDED BAL AT 06/30/06		14,939.56		436.24	NET REVENUES	
FUND BALANCE	14,939.56					
ENCUMBERED & UNENCUMBERED BALANCES	0.00					
REVENUE COLLECTED (7/1/01-06/30/06)		-3,228.23				
CASH BALANCE AT 1/1/89		-8,987.45		14,481.64	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/06 OR \$0		2,723.88		14,917.88	ENDING CASH BAL (= UNEXP BAL)	
39094 MID-CITY - PARK DEV FUND						
PARK DE LA CRUZ PHASE I	120960	150,000.00	150,000.00	0.00	0.00	0.00
CONTRIBUTIONS TO CIP FY85/86	127000	51,582.04	51,582.04	0.00	0.00	0.00
REIMB. TO HOUSING COMM. FOR MGMT	155520	250,989.14	250,788.03	0.00	0.00	201.11
RENTAL UNIT-DEMOLITION	155521	2,946.00	2,946.00	0.00	0.00	0.00
HOLLYWOOD NEIGHBORHOOD PK-DEVELOP	231474	46,882.00	46,882.00	0.00	0.00	0.00
CHOLLAS COMM. PARK COMFORT STATION	235270	23,632.92	23,632.92	0.00	0.00	-0.00
CHOLLAS COMMUNITY PARK	235290	130,000.00	130,000.00	0.00	0.00	0.00
COLINA DEL SOL COMMUNITY	265912	73,600.00	73,600.00	0.00	0.00	0.00
39TH STREET PARK ST ACQUISITION	266010	1,237,158.08	1,237,158.08	0.00	0.00	-0.00
MID CITY POLICE SUBSTATION	285744	50,000.00	0.00	0.00	0.00	50,000.00
CENTRAL AVENUE MINI PARK ACQUISITION	290020	128,800.00	4,500.00	1,824.38	0.00	122,475.62
ADAMS FIELD HOUSE	294620	92,085.09	92,085.09	0.00	0.00	0.00
SOUTH KELLOGG PARK RESTROOM	294710	61,781.36	61,781.36	0.00	0.00	0.00
CITY HEIGHTS MINI PARK TOT LOT	295520	90,000.00	90,000.00	0.00	0.00	0.00
MID-CITY PARK SITE	295660	9,158.08	0.00	0.00	0.00	9,158.08
ADAMS SCHOOL PK. ACQUISITION	295840	237,000.00	237,000.00	0.00	0.00	-0.00
AZALEA NEIGHBORHOOD PARK PLAY GROUND	295850	80,000.00	66,685.47	27.13	0.00	13,287.40
FOX CANYON PARK	295960	900,000.00	103,977.93	71,640.89	510,696.42	213,684.76
FOX CANYON PARK - ONTARIO AVE DESIGN & CONST.	295961	150,000.00	19,624.61	109,931.22	76.90	20,367.27
CHEROKEE PARK	296080	7,575.00	7,575.00	0.00	0.00	0.00
MID-CITY BEAUTIFICATION	296140	8,641.93	8,641.93	0.00	0.00	-0.00
NORMAL HEIGHTS LAND ACQUISITION CAL TRANS GRANT	296160	60,000.00	55,009.93	0.00	0.00	4,990.07
EDISION ELEMENTARY SCHOOL	296191	857,250.00	455,869.00	0.00	0.00	401,381.00
WILSON MIDDLE SCHOOL ACQUISITION	296360	51,827.89	51,827.89	0.00	0.00	-0.00
CHOLLAS COMM. PARK MASTER PLAN	296670	381,550.00	381,550.00	0.00	0.00	0.00
CITY HEIGHTS COMM. PARK ACQUISITION	296680	1,228,828.00	1,228,828.00	0.00	0.00	0.00
CITY HEIGHTS PARK & REC. CENTER	296690	14,601.00	14,601.00	0.00	0.00	0.00

CITY OF SAN DIEGO
PARK DEVELOPMENT FEES (PDF)
APPROPRIATION, EXPENDITURE AND ENCUMBRANCE ANALYSIS
FROM INCEPTION THROUGH JUNE 30, 2006

PROJECT	CIP NO	PROJECT TO DATE APPROPRIATIONS AS OF 06/30/06	CUMULATIVE EXPENDITURES AS OF 06/30/05	EXPENDITURES FOR 7/1/05 THRU 06/30/06	ENCUMBERED BALANCE AS OF 06/30/06	UNENCUMBERED BALANCE AS OF 06/30/06
PARK DE LA CRUZ DEVELOPMENT	296840	632,745.57	292,683.35	54,877.27	450.44	284,734.51
I-15 CUT AND COVER PARK #1	296850	105,241.65	72,003.11	0.00	0.00	33,238.54
CITY HEIGHTS COM. PARK DEV. PH. III	297000	158,309.95	152,757.11	0.00	0.00	5,552.84
I-15 CUT AND COVER PARK #2	297010	86,143.24	86,143.24	0.00	0.00	0.00
NORMAL HEIGHTS CP DEVELOPMENT	297020	527,707.80	56,757.18	-13,811.74	0.00	484,762.36
NORMAL HEIGHTS COMM PARK-ACQUISITION	297050	528,500.00	517,828.03	-736.18	0.00	11,408.15
ADAMS AVENUE PARK DEVELOPMENT	297100	592,563.56	592,563.56	0.00	0.00	0.00
KENMMORE TERRACE & N. MOUNTAIN VIEW MINI PARKS	297930	35,755.76	35,755.76	0.00	0.00	0.00
PARK DE LA CRUZ ACQUISITION	298280	221,000.00	76,652.57	0.00	0.00	144,347.43
HOME AVENUE PARK	298650	600,000.00	22,430.58	131,614.23	150,031.43	295,923.76
MID-CITY AREA POLICE SUBSTATIONS	360570	80,000.00	79,193.00	0.00	0.00	807.00
CITY HEIGHTS URBAN VILL LIBRARY/PK PROJECT	392190	45,000.00	45,000.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		9,988,856.06	6,875,913.77	355,367.20	661,255.19	2,096,319.90
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/06		2,757,575.09				
P-T-D ASSESSMENT REVENUE RECEIVED		7,732,407.71		968,804.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		3,087,603.57		95,568.41	CURRENT INTEREST	
TRANSFER IN/OUT		235,737.28		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-9,988,856.06				
TOTAL UNEXPENDED BAL AT 06/30/06		3,824,467.59		709,005.21	NET REVENUES	
FUND BALANCE	1,066,892.50					
ENCUMBERED & UNENCUMBERED BALANCES	2,757,575.09					
REVENUE COLLECTED (7/1/01-06/30/06)		-2,726,951.60				
CASH BALANCE AT 1/1/89		-2,473,129.59		3,200,667.43	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/06 OR \$0		0.00		3,909,672.64	ENDING CASH BAL (= UNEXP BAL)	
39095 PARK NORTH-EAST - PARK DEV FD						
MONTCLAIR NEIGHBORHOOD PARK	119083	8,000.00	0.00	0.00	0.00	8,000.00
MONTCLAIR NEIGHBORHOOD PARK DEV.	237560	733,179.14	733,179.14	0.00	0.00	0.00
GARFIELD ELEMENTARY SCH ANN/NO PARK COMM PARK	288674	470,000.00	470,000.00	0.00	0.00	0.00
GARFIELD ELEMENTARY SCHOOL JOINT-USE	294220	250,000.00	241,835.98	6,350.04	0.00	1,813.98
NORTH PARK COMMUNITY PARK GYM FLOOR	295700	98,472.52	98,472.52	0.00	0.00	0.00
CEDAR RIDGE PARK DEVELOPMENT	296390	302,346.18	302,346.18	0.00	0.00	0.00
NORTH PARK COMMUNITY PARK IMPR.	296620	822,630.93	822,630.93	0.00	0.00	0.00
NORTH PARK COMMUNITY PARK	298260	1,629,735.02	1,620,937.41	0.00	0.00	8,797.61
NORTH PARK COMMUNITY PARK MISC. IMPROVEMENTS	298261	397,000.00	5,985.95	4,424.11	0.00	386,589.94
NORTH PARK COMMUNITY PARK SPORT FIELD LIGHTING	298262	225,000.00	925.80	26,870.13	2,580.00	194,624.07
NORTH PARK LIBRARY-PROPERTY ACQUISITION	350810	250,000.00	221,411.28	0.00	0.00	28,588.72

CITY OF SAN DIEGO
PARK DEVELOPMENT FEES (PDF)
APPROPRIATION, EXPENDITURE AND ENCUMBRANCE ANALYSIS
FROM INCEPTION THROUGH JUNE 30, 2006

PROJECT	CIP NO	PROJECT TO DATE APPROPRIATIONS AS OF 06/30/06	CUMULATIVE EXPENDITURES AS OF 06/30/05	EXPENDITURES FOR 7/1/05 THRU 06/30/06	ENCUMBERED BALANCE AS OF 06/30/06	UNENCUMBERED BALANCE AS OF 06/30/06
TOTAL APPROPRIATIONS		5,186,363.79	4,517,725.19	37,644.28	2,580.00	628,414.32
ENCUMBERED & UNENCUMBERED BALANCES AT 06/30/06		630,994.32				
P-T-D ASSESSMENT REVENUE RECEIVED		4,676,578.43		90,048.00	CURRENT REVENUES	
P-T-D INTEREST REVENUE RECEIVED		2,858,728.15		86,489.72	CURRENT INTEREST	
TRANSFER IN/OUT		278.24		0.00	CURRENT TRANSFERS	
LESS: P-T-D APPROPRIATIONS		-5,186,363.79				
TOTAL UNEXPENDED BAL AT 06/30/06		2,980,215.35		138,893.44	NET REVENUES	
FUND BALANCE	2,349,221.03					
ENCUMBERED & UNENCUMBERED BALANCES	630,994.32					
REVENUE COLLECTED (7/1/01-06/30/06)		-2,208,470.92				
CASH BALANCE AT 1/1/89		-2,391,659.99		2,808,643.02	BEGINNING CASH BALANCE	
GREATER OF NET UNEXPENDED BALANCE AT 06/30/06 OR \$0		0.00		2,947,536.46	ENDING CASH BAL (= UNEXP BAL)	
GRAND TOTAL PARK DEVELOPMENT FEES (PDF)		25,192,136.83	21,410,555.94	349,036.41	679,928.41	2,752,616.07